

TAX RELIEF PROGRAMS

The following tax relief programs are permitted by state law and were adopted by Town Meeting. Applications for these programs are available at the Assessor's Office, please call 875-2164 if you have any questions. Or you may contact us by e-mail, assessor@alton.nh.gov.

Abatements: Per RSA 76:16, property owners who believe that their property is assessed incorrectly or that the assessment is disproportionate to similar properties may apply to the Board of Selectmen for abatement. Applications are available at the Assessors Office and on line at: www.nh.gov/btla/forms.html *March 1st deadline*

Blind Exemption: Per RSA 72:37, residents who are legally blind, as determined by the Administration of the Blind Services of the Vocational Rehabilitation Division of the Education Department, may qualify for a \$15,000 exemption off the property value. Applications are available in the Assessors Office. *April 1st deadline*

Elderly Exemption: Per RSA 72:39A, residents over 65 years of age who meet income and asset limits may apply for an exemption off the assessment of their property: a single resident must have a net income under \$25,000 and married resident a combined net income of \$44,000, (including *social security*) and cannot own assets in excess of \$50,000 (*excluding the value of the residence and up to two acres of residential land*). Approved applicants will receive the following exemptions: ages 65-74, \$40,000, ages 75-79, \$60,000 and over 80 years old, \$80,000. *Applications are due by April 15th for the current tax year.*

Veteran's Tax Credit: Per RSA 72:28, a resident who has served in the armed forces in qualifying wars or armed conflicts and was honorably discharged: a resident who served in any war or armed conflict that has occurred since May 8, 1975 in which the resident earned an armed forces expeditionary medal or theater of operations service medal: or surviving spouse of such resident, may qualify for a \$500 tax credit.

RSA 72:28 V (f) All veterans serving on or after August 2, 1990 and who meet all other criteria (i.e., 90 days, honorable discharge, etc) are now eligible for the war service credit. No proof of expeditionary medal is required. It does not matter where they served. RSA 72:29A, the surviving spouse of any person who was killed or died while on active duty, so long as the surviving spouse does not remarry, may qualify for a \$1400 tax credit. RSA 72:35, any person who has a total and permanent service connected disability or is a double amputee or paraplegic because of service connected injury, and has been honorably discharged, may qualify for a \$1400 tax credit. *Applications are due by April 15th for the current year.*

Exemption for Disabled: Per RSA 72:37B, must have documents from NH Social Security stating 100% disabled and receiving benefits. Must meet income and asset limits: Income must be under \$25,000 for single, \$44,000 for married as combined income. Total assets cannot be over \$50,000 (excluding value of the residence). *Applications are due by April 15th for the current year, exemption is \$40,000.*

72:37A, Exemption for improvements to assist persons with disabilities.

Improvements made to the real estate for the purpose of assisting a person with disabilities, said person must reside in the residential real estate for which it is claimed as of April 1st of year applied. Applications are due by April 15th for the current year. The exemption amount is the total receipted cost of the improvement to assist the disabled.

RSA 72:62 **Exemptions for Solar or Wind energy systems** The exemption amount is ½ the total receipted cost of the system. Applications are due by April 15th for the current year applied.

Low & Moderate Income Homeowner's Property Tax Relief: The State of New Hampshire's Low and Moderate Property Tax Relief Program runs annually from May – June 30. In the past, the State has made applications available at the Assessor's Office by April 15th and required them to be filed directly with the State between May 1 – June 30. Those interested in learning more about this program should visit the Department of Revenue Administration website at www.nh.gov/revenue/forms/low_mod_program.htm. Or contact the DRA at (603) 271-2191. This is a state-run program authorized by RSA 198:57 and eligibility is determined at the State level. You may be eligible for this program if you are single with an adjusted gross income equal to or less than \$20,000; married or filing head of a NH household with an adjusted gross income equal to or less than \$40,000; own a home or subject to the State Education Property Tax; and resided in that home on April 1st of the tax year.

For more information about any of these programs, please contact the Assessor's Office or by email at assessor@alton.nh.gov